

**Scenario: 1**

**Reimbursable Work (OFA) – Funds (00512, 00556, 00910, 05499 & 01055), Order without Advance, Non-Clearing Payment**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority	<b>RW Appropriation</b>	42100100	44500000
Apportionment	FDS	44500200	Unapportioned Authority	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	<b>N/A</b>	44500000	45900100
Allotment – Issued	FDS	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	<b>N/A</b>	45900200	42100200
Allotment – Received	FDS	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	<b>N/A</b>	42100300	45900300
Order w/o Advance	FBS	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	<b>N/A</b>	42210000	42100400
Allocation	FBS	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	<b>N/A</b>	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	<b>Obligation-RW</b>	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	<b>Generated by Oracle</b>	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	<b>Receipt-RW-OFA</b>	13109300	52000900
		42510000	Reimbursements And Other Income Earned-Receiveable	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)		42510000	42210000
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AR Invoice (Transaction Type = RW-OFA Invoice)	AR	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	<b>Generated by Oracle (No Transaction Code)</b>	1310RD00	13109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	<b>Generated by Oracle</b>	10100200	1310RB00
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)	<b>Collect-RW-w/o Adv (TC is reversed in Oracle)</b>	42520100	42510000
		42520100	Reimbursements And Other Income Earned-Collected Federal	42510000	Reimbursements And Other Income Earned-Receiveable			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	<b>Generated by Oracle</b>	21900000	21100100
AP Payment (Non Clearing)	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Generated by Oracle</b>	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	<b>Payment (TC is reversed in Oracle)</b>		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Treas Conf</b>	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid		49010000	49020000

**Scenario: 2**

**Reimbursable Work (OFA) – Funds (00512, 00556, 00910, 05499 & 01055), Order without Advance, with FAC, Non-Clearing Payment**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority	<b>RW Appropriation</b>	42100100	44500000
Apportionment	FDS	44500200	Unapportioned Authority	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	<b>N/A</b>	44500000	45900100
Allotment – Issued	FDS	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	<b>N/A</b>	45900200	42100200
Allotment – Received	FDS	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	<b>N/A</b>	42100300	45900300
Order w/o Advance	FBS	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	<b>N/A</b>	42210000	42100400
Order w/o Advance (FAC)		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)	<b>N/A</b>	92210000	92990000
Allocation	FBS	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	<b>N/A</b>	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	<b>Obligation-RW</b>	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	<b>Generated by Oracle</b>	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	<b>Receipt-RW-OFA</b>	13109300	52000900
		42510000	Reimbursements And Other Income Earned-Receiveable	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)		42510000	42210000
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
AR Invoice Line 1 – (Cost)  (Transaction Type = RW-OFA Invoice)	AR	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal	<b>Generated by Oracle</b>	1310RD00	13109300
AR Invoice Line 2 – (FAC)		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	13109300	Accounts Receivable, Unbilled, Federal		1310RD00 92510000	52000900 92210000

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		13109300	Accounts Receivable, Unbilled, Federal	52000900	Revenue From Services Provided To Others, All Other	<b>Bill-RW-w/o-Adv-FAC</b>		
		92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)			
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	<b>Generated by Oracle</b>	10100200 42520100	1310RB00 42510000
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)			
		42520100	Reimbursements And Other Income Earned-Collected Federal	42510000	Reimbursements And Other Income Earned-Receiveable			
Receipt 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collections	1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	<b>Generated by Oracle</b>	10100200 92520000	1310RB00 92510000
		1310RD00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 50, 60)	1310RB00	Accounts Receivable, Reimbursable - Other Federal Agencies (Scc 19, 18, 21, 23)			
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	<b>Generated by Oracle</b>	21900000	21100100
AP Payment (Non Clearing)	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Generated by Oracle</b>	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other			
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Treas Conf</b>	21200900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders - Obligations, Paid			

**Scenario: 3**

**Reimbursable Work (OFA) – Funds (00512, 00556, 00910, 05499 & 01055), Order with Advance, Non-Clearing Payment**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority	<b>RW Appropriation</b>	42100100	44500000
Apportionment	FDS	44500200	Unapportioned Authority	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	<b>N/A</b>	44500000	45900100
Allotment – Issued	FDS	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	<b>N/A</b>	45900200	42100200
Allotment – Received	FDS	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	<b>N/A</b>	42100300	45900300
Order w/o Advance	FBS	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	<b>N/A</b>	42210000	42100400
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	<b>Generated by Oracle</b>	10100200	23101100
Order w/ Advance	GL	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	<b>Direct GL Entry by AR</b>	42220100	42210000
Allocation	FBS	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	<b>N/A</b>	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	<b>Obligation-RW</b>	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	<b>Generated by Oracle</b>	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advance from Others – Suspense – Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	<b>Receipt-RWADVOFA</b>	23109300	52000900
		46103000	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid		42520100	42220100
		42520100	Reimbursements And Other Income Earned-Collected Federal	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)			
AR Invoice (Transaction Type = ADV-RW-REV)	AR	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advance from Others – Suspense – Costs Incurred	<b>Generated by Oracle</b>	23103100	23109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	<b>Generated by Oracle</b>	23101100	23103100

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	<b>Generated by Oracle</b>	21900000	21100100
AP Payment (Non Clearing)	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Generated by Oracle</b>	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	<b>Payment (TC is reversed in Oracle)</b>		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Treas Conf</b>	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders – Obligations, Paid		49010000	49020000

**Scenario: 4**

**Reimbursable Work (OFA) – Funds (00512, 00556, 00910, 05499 & 01055), Order with Advance, with FAC, Non-Clearing Payment**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority	<b>RW Appropriation</b>	42100100	44500000
Apportionment	FDS	44500200	Unapportioned Authority	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	<b>N/A</b>	44500000	45900100
Allotment – Issued	FDS	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	<b>N/A</b>	45900200	42100200
Allotment – Received	FDS	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	<b>N/A</b>	42100300	45900300
Order w/o Advance	FBS	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	<b>N/A</b>	42210000	42100400
Order w/o Advance (FAC) Fund 02851		92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)	<b>N/A</b>	92210000	92990000
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	<b>Generated by Oracle</b>	10100200	23101100
Receipt 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	23101100	Advances From Others - Other Federal Agencies - Collections (Scc 19, 18, 21, 23)	<b>Generated by Oracle</b>	10100200	23101100
Order w/ Advance	GL	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)	42210000	Unfilled Customer Orders - without Advance - Other Federal Agency (OFA)	<b>Direct GL Entry by AR</b>	42220100	42210000
Order w/ Advance (FAC) Fund 02851		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)	<b>Direct GL Entry by AR</b>	92220000	92210000
Allocation	FBS	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	<b>N/A</b>	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	<b>Obligation-RW</b>	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	<b>Generated by Oracle</b>	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advance from Others – Suspense – Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	<b>Receipt-RWADVOFA</b>	23109300	52000900

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
		46103000	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			
		42520100	Reimbursements And Other Income Earned-Collected Federal	42220100	Unfilled Customer Orders - with Advance - Other Federal Agency (OFA)			
AR Invoice Line 1 (Cost)  (Transaction Type = ADV-RW-REV)	AR	23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advance from Others – Suspense – Costs Incurred	<b>Generated by Oracle</b>	23103100	23109300
AR Invoice Line 2 (FAC) (Fund 02851)		23103100	Advances From Others - Other Federal Agencies - Costs (Scc 60)	23109300	Advance from Others – Suspense – Costs Incurred	<b>Generated by Oracle</b>	23103100 92520000	52000900 92220000
		23109300	Advance from Others – Suspense – Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	<b>RW-ADV-OFA-FAC</b>		
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)			
Receipt 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	<b>Generated by Oracle</b>	23101100	23103100
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
Receipt 2 (FAC) (Fund 02851)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	10100200	Fund Balance With Treasury - Sf 224 Collecitons	<b>Generated by Oracle</b>	23101100	23103100
		23101100	Advances From Others – Other Federal Agencies – Collections (Scc 19, 18, 21, 23)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
		23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)	23103100	Advances From Others - Other Federal Agencies-Costs(Scc 60)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100100	Accounts Payable – Other Federal Agencies	<b>Generated by Oracle</b>	21900000	21100100
AP Payment (Non Clearing)	AP	21100100	Accounts Payable – Other Federal Agencies	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Generated by Oracle</b>	21100100	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	<b>Payment (TC is reversed in Oracle)</b>		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Treas Conf</b>	21200900 49010000	10100300 49020000
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders – Obligations, Paid			

**Scenario: 5**

**Reimbursable Work (NOFA) – Funds (00510, 00511, 00554, 00555, 00908, 00909, 01056, 01057, 05497, 05498), Order with Advance, Non-Clearing Payment**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority	<b>RW Appropriation</b>	42100100	44500000
Apportionment	FDS	44500200	Unapportioned Authority	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	<b>N/A</b>	44500000	45900100
Allotment – Issued	FDS	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	<b>N/A</b>	45900200	42100200
Allotment – Received	FDS	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	<b>N/A</b>	42100300	45900300
Order w/ Advance	FBS	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	<b>N/A</b>	42220200	42100400
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	<b>Generated by Oracle (No Transaction Code)</b>	10100200	23101900
Allocation	FBS	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	<b>N/A</b>	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	<b>Obligation-RW</b>	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	<b>Generated by Oracle</b>	48010000 61000000 23109300 42520200	49010000 21900000 52000900 42220200
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost			
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other			
		42520200	Reimbursements And Other Income Earned-Collected Non Federal	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)			
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AR Invoice (Transaction Type = RW-NON-FEDERAL)	AR	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	<b>Generated by Oracle (No Transaction Code)</b>	23103900	23109300
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10102000	Fund Balance With Treasury - Sf 224 Collecitons	<b>Generated by Oracle (No Transaction Code)</b>	23101900	23103900
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	<b>Generated by Oracle</b>	21900000	21100900
AP Payment (Non Clearing)	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Generated by Oracle</b>	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	<b>Payment (TC is reversed in Oracle)</b>		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Treas Conf</b>	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders – Obligations, Paid		49010000	49020000

**Scenario: 6**

**Reimbursable Work (NOFA) – Funds (00510, 00511, 00554, 00555, 00908, 00909, 01056, 01057, 05497, 05498), Order with Advance, with FAC, Non-Clearing Payment**

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
Appropriation	FV	42100100	Anticipated Reimbursements And Other Income (Hq Entry)	44500100	Unapportioned Authority	<b>RW Appropriation</b>	42100100	44500000
Apportionment	FDS	44500200	Unapportioned Authority	45900100	Apportionments Unavailable, Anticipated Resources (Hq Only)	<b>N/A</b>	44500000	45900100
Allotment – Issued	FDS	45900200	Apportionments Unavailable, Anticipated Resources (Transferred To Field)	42100200	Anticipated Reimbursements And Other Income (Transferred To Field)	<b>N/A</b>	45900200	42100200
Allotment – Received	FDS	42100300	Anticipated Reimbursements And Other Income (Received By Field - All Ft Except Ha, 58)	45900300	Apportionments Unavailable, Anticipated Resources (Received By Field)	<b>N/A</b>	42100300	45900300
Order w/ Advance	FBS	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42100400	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME (UNANTICIPATED)	<b>N/A</b>	42220200	42100400
		92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)	92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		92220000	92990000
Receipt	AR	10100200	Fund Balance With Treasury - Sf 224 Collections	23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	<b>Generated by Oracle</b>	10100200	23101900
Allocation	FBS	45900400	Apportionments Unavailable, Anticipated Resources (Allocated By Field)	46101200	Allotments, Realized Resources (Allocated By Field)	<b>N/A</b>	45900400	46101200
Purchase Order	PO	46101300	Allotments, Realized Resources (Obligated By Field)	48010000	Undelivered Orders, Obligations Unpaid	<b>Obligation-RW</b>	46101300	48010000
Receiving	PO	48010000	Undelivered Orders, Obligations Unpaid	46101300	Allotments, Realized Resources (Obligated By Field)	<b>Generated by Oracle</b>	48010000	49010000
		61000000	Operating Expenses/Program Costs	21900000	Accounts Payables - Accrued Cost		61000000	21900000
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other		23109300	52000900
		42520200	Reimbursements And Other Income Earned-Collected Non Federal	42220200	Unfilled Customer Orders - with Advance - Non Federal Agency (NOFA)	42520200	42220200	
		46101300	Allotments, Realized Resources (Obligated By Field)	49010000	Delivered Orders - Obligations, Unpaid			

Accounting Transaction	Application	Accounting Entries				Transaction Code	GL Net Effect	
		Debit		Credit			Debit	Credit
AR Invoice – Line 1 (Cost)  (Transaction Type = RW-NON-FEDERAL)	AR	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	<b>Generated by Oracle</b>	23103900	23109300
AR Invoice – Line 2 (FAC)		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23109300	Advances from Others - Suspense - Costs Incurred	<b>Generated by Oracle</b>	23103900	52000900
		23109300	Advances from Others - Suspense - Costs Incurred	52000900	Revenue From Services Provided To Others, All Other	<b>Adv-RW-NOFA-Rev-FAC</b>	92520000	92220000
		92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)	92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)			
Receipt  Line 1 (Cost)	AR	10100200	Fund Balance With Treasury - Sf 224 Collecitons	10102000	Fund Balance With Treasury - Sf 224 Collecitons	<b>Generated by Oracle</b>	23101900	23103900
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
Receipt  Line 2 (FAC)		10100200	Fund Balance With Treasury - Sf 224 Collecitons	10102000	Fund Balance With Treasury - Sf 224 Collecitons	<b>Generated by Oracle</b>	23101900	23103900
		23101900	Advances From Others - All Other - Collections (Scc 19, 21, 23, 18)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
		23103900	Advances From Others - All Other - Costs Incurred (Scc 60)	23103900	Advances From Others - All Other - Costs Incurred (Scc 60)			
AP Invoice	AP	21900000	Accounts Payables - Accrued Cost	21100900	Accounts Payable, Non-Federal	<b>Generated by Oracle</b>	21900000	21100900
AP Payment (Non Clearing)	AP	21100900	Accounts Payable, Non-Federal	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Generated by Oracle</b>	21100900	21200900
		10100300	Fund Balance With Treasury - Sf 224 Disbursements	21200900	Disbursements In Transit, All Other	<b>Payment (TC is reversed in Oracle)</b>		
Treasury Confirmation	FV	21200900	Disbursements In Transit, All Other	10100300	Fund Balance With Treasury - Sf 224 Disbursements	<b>Treas Conf</b>	21200900	10100300
		49010000	Delivered Orders - Obligations, Unpaid	49020000	Delivered Orders – Obligations, Paid			49010000